

# Furnished By Grace Inc

Executive Director / CEO

EIN 861499485

TX · NTEE P99

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Michele Smith, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **179** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michele Smith — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P99).

**BUDGET** Total revenue between \$29,085 and \$65,116 — 0.67x to 1.50x the subject's \$43,411 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**179** organizations qualified on sector, size, and geography

→ **179** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,686

\$10,617

\$23,478

\$40,866

\$65,268

\$3,600



## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to TX cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friendship First Inc</a>	NY	\$43,429	Executive Director	\$38,992	<b>\$35,223</b>	2023
<a href="#">Illinois Masonic Outreach Services</a>	IL	\$43,260	Grand Secretary	\$8,542	<b>\$8,154</b>	2024
<a href="#">Community Home Health &amp; Hospice</a>	WA	\$43,063	Co - Exec Dir.	\$22,500	<b>\$19,560</b>	2024
<a href="#">Arapahoe Senior Center</a>	NE	\$43,062	Secretary/treasurer	\$18,498	<b>\$19,319</b>	2024
<a href="#">Gods Storehouse</a>	MI	\$43,817	President	\$10,800	<b>\$10,545</b>	2025
<a href="#">Positive Circle</a>	TX	\$42,753	Co-exe Director	\$24,640	<b>\$23,933</b>	2024
<a href="#">Polack Adult Day Center</a>	WA	\$42,466	Ceo	\$65,540	<b>\$56,977</b>	2024
<a href="#">American Outreach Foundation</a>	CA	\$42,434	President	\$8,213	<b>\$6,886</b>	2024
<a href="#">Marshall Road Inc</a>	MA	\$44,652	President And Ceo	\$63,709	<b>\$57,232</b>	2023
<a href="#">Episcopal Church Home &amp; Affiliates Inc</a>	NY	\$44,690	President & C.e.o.	\$29,230	<b>\$25,647</b>	2024
<a href="#">The Dream Catcher Foundationinc</a>	CA	\$41,718	Executive Di	\$12,621	<b>\$10,582</b>	2024
<a href="#">The Hub Resource Center Inc</a>	TX	\$45,439	President & Sec	\$16,486	<b>\$16,486</b>	2023
<a href="#">Family And Community Services Of</a>	OH	\$41,263	Exec Director	\$2,132	<b>\$2,193</b>	2024
<a href="#">Northeast Care Center Inc</a>	OH	\$41,200	Executive Director	\$19,128	<b>\$20,253</b>	2023
<a href="#">The Hamels Foundation Inc</a>	MO	\$45,689	Chief Operations Officer	\$15,000	<b>\$15,882</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Presbyterian Homes And Services</a>	KY	\$41,085	President/ceo	\$2,126	<b>\$2,283</b>	2023
<a href="#">Union Towers Senior Citizens Inc</a>	MA	\$40,791	Executive Director	\$18,937	<b>\$16,524</b>	2024
<a href="#">Dorothis Daugther</a>	CA	\$40,698	Ceo	\$32,400	<b>\$27,166</b>	2024
<a href="#">Edinburgh Usa Pro-am Foundation</a>	MN	\$40,648	Chairman/gambling Manager	\$13,500	<b>\$12,953</b>	2024
<a href="#">Olean-bradford Ymca Foundation Inc</a>	NY	\$40,552	Ceo, Secretary	\$9,047	<b>\$8,173</b>	2023
<a href="#">The Roo Crew</a>	SC	\$40,507	Director	\$17,760	<b>\$18,522</b>	2023
<a href="#">Center For Justice &amp; Freedom Inc</a>	NY	\$40,462	President	\$291,667	<b>\$255,917</b>	2024
<a href="#">The Esther Jeanette Shumpert Walker</a>	SC	\$40,413	Ceo/presiden	\$193,204	<b>\$201,496</b>	2023
<a href="#">Altruistry Foundation Inc</a>	FL	\$40,173	Executive Director / Secretary	\$96,000	<b>\$87,570</b>	2024
<a href="#">Artemis Endeavor Inc</a>	NY	\$40,002	Executive Director	\$24,980	<b>\$21,918</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to TX cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **179** organizations. Compensation range \$332–\$264,719; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$43,411); for reference, expenses \$69,967 and assets \$53,639. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

**weigh the expense-based view.**

ROLE MATCH	Michele Smith, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	63 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	42 <sup>nd</sup>
All sources (D + E + F), adjusted	7 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

**Draft board minutes – executive compensation**

1. The compensation of the Executive Director / CEO (Michele Smith) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 13, 2026, comparing compensation against 179 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 9<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 13, 2026.